REPORT

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE

Triennium ending 31st March 1908.

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No. 1156 of 1909.

FINANCIAL DEPARTMENT.

Bombay Castle, 15th March 1909.

Read—

The reports from the Commissioner in Sind, the Commissioners of Divisions, the Collector of Income Tax, Bombay, the Commissioner of Income Tax, Bombay, and the Political Resident, Aden, on the working of the Income Tax Act during the triennium ending 31st March 1908.

RESOLUTION.—The triennial period under review is the first for which the totals can be accepted as they stand without making allowances for variations caused by the raising of the taxable minimum. However, in comparing results with those of the previous triennium, the change made in 1903-04 must not be forgotten and the simplest method seems to be to omit the figures of the year 1902-03 from consideration. From the year 1903-04 onwards the total collections show a steady increase from Rs. 36,25,748 to Rs. 48,51,851 in 1907-08. In the year 1906-07, there was a rise of over 8 lákhs caused by a phenomenal and almost universal expansion of trade. This was most noticeable in Bombay City where the collections show a rise of 7 lákhs or 30 per cent. in that year: but a similar feature is visible, though in a less degree, in all the Divisional returns. The figures for 1907-08 show a further rise in all save the Northern and Southern Divisions and Aden where slight decreases occurred. The increases in receipts under Parts I, II and III of the Act are, as has been remarked, largely automatic, and affecting as they do nearly 50 per cent. of the total collections, tend to some extent to obscure the results under Part IV. Under the latter Part the total collections have increased from Rs. 21,58,278 in 1903-04 to Rs. 23,13,239 in 1907-08; and, though the percentage increase is much smaller than the figures under Part III would appear to justify, it is satisfactory to note that the collections under this head have made a distinct improvement in sympathy with those under other heads and that in one year (1906-07) of the triennium they were in excess of those of the last year (1902-03) before the taxable minimum was raised.

2. Comparing the figures of the triennium with those of the preceding two years (1903-04 and 1904-05) it is noticeable that, while there has been a very satisfactory increase from 89 to 95 in the percentage of the final to the original demand, the percentage of collections to the final demand for the same periods has remained almost constant at 90 per cent.; the Divisional results give a better percentage than this, but the figures for Bombay City prevent any improvement being apparent in the totals for the Presidency. In spite of the considerable rise in collections under Part IV, there has been an almost continuous drop in the number of assessees under that Part, with the result that the average tax payable per assessee has risen from Rs. 61·8 in 1903-04 to Rs. 81·6 in 1907-08. The total number of appeals to Collectors fell from 12,563 in 1904-05 to 11,110 in 1907-08. The Governor in Council considers that the figures for the Presidency as a whole are satisfactory as showing that considerable progress has been made towards accuracy of assessment especially in the case of the more highly taxed assessees.

3. The Divisional reports, with the exception of that for Bombay City, do not call for very extensive comment. The suggestion made in 1905 for the disposal of appeals immediately after the publication of the assessment list instead of waiting till the succeeding fair season seems to have been generally adopted and with a few exceptions to have assisted in decreasing the balances outstanding at the end of the year. At the same time the disposal of appeals at head-quarters has probably been a convenience to the majority of assessees. In the Northern Division where the final demand was over Rs. 4 lákhs, the outstanding balance at the end of the year 1907-08 was under Rs. 4,000. In the Central Division results in this direction were distinctly less satisfactory—the final demand for the same year being about Rs. 3¾ lákhs and the arrears over Rs. 27,000. As pointed out by the Commissioner the outstanding balance is chiefly confined to the Poona and Sátára districts. It is true that in both districts the figures of the last year

show a considerable improvement on those of previous years, but while in the former district a large proportion of the arrears appears to be due to a delay in assessment rather than in collection and the work of collection is admittedly difficult, there appears no reason why in such a very lightly assessed district as Sátára the outstandings should ever be as large as 31 per cent. of the final demand, as they were in 1907-08; while in the other two years of the triennium the results were even worse, the collections aggregating little more than 60 per cent. of the demand. It is not clear how far this unsatisfactory state of affairs is due to delay in the disposal of appeals, but it is noticeable that in Sátára resort appears to be rarely, if ever, had to the powers given by section 30 of the Income Tax Act. There appears also some reason to believe that the disposal of appeals in Sátára is less promptly carried out than in other districts. In other districts such as Sukkur, Dhárwár and Hyderabad where the outstandings are comparatively large, the fact may probably be attributed to similar causes. It is satisfactory to note that Aden returns practically a clean sheet in the matter of arrears. There is no reason to suppose that the difficulties of collection have in any way increased. It has often been remarked that the number of petitions of appeal is not ordinarily a safe criterion of the accuracy or inaccuracy of assessments, but the fact that, taking the figures of 1904-05 and 1907-08, in the Northern and Central Divisions a considerable increase in collections has been accompanied by a large decrease in the number of appeals appears to have some significance. Elsewhere the number of appeals has been almost stationary, as has also the number of appeals to Commissioners. If the figures of Bombay City be excluded, there appears to be a substantial decrease in the number of writs of demand issued as well as in that of other coercive processes.

4. Both the Government of India and this Government have issued orders that any tendency to the undue assessment of persons whose incomes were formerly estimated to be less than Rs. 1,000 should be checked. So far as the details given in the Divisional reports show, it appears that these orders have been carefully obeyed. In the Northern Division there has been a continuous decrease in the number of assessees with incomes ranging from Rs. 1,000 to Rs. 1,250. Nor is Government entirely able to accept the figures quoted by the Commissioner, C. D., as indicating that the practice still continues in that Division to any appreciable extent. In 1904-05 the number of assessees in the Central Division paying on incomes of less than Rs. 2,000 was 4,372, while in 1907 it was only 4,075, the proportionate decrease in the number of the higher class assessees being almost the same, *viz.*, from 2,090 to 2,003. It has already been noticed in paragraph 2 that there has been a considerable rise in the incidence of taxation per assessee for the whole Presidency. Further proof, if it be needed, is afforded by the figures given in Return III, as while in 1904-05 there were in all 22,489 assessees taxed on incomes not exceeding Rs. 2,000 and paying in all nearly six lákhs, in 1907-08 there were only 18,840 such assessees paying just five lákhs. Thus there is every reason to believe that due regard is paid by assessing officers to the orders of Government on this point.

5. In reviewing the last triennial returns the Governor in Council noticed that of the towns with a population of over 50,000 the figures for Poona were the least satisfactory. No great improvement appears to have been made during the triennium, as the collections in 1907-08 were actually lower than those in 1904-05 in spite of a slight increase in the actual cost of collection, and the remarks then made appear still to hold good. In all the other large towns save Surat there has been a rise in the incidence of taxation and this rise is especially noticeable in the case of Ahmedabad, Karáchi and Bombay where the expansion of trade would make it natural to expect it. In accordance with a suggestion of Government, something in the nature of a special income tax enquiry was made in Hubli during the year. This resulted in only a very slight enhancement of taxation, but in view of the facts it appears necessary to accept the conclusion of the Commissioner that for the present there is no room for further improvement.

6. The Governor in Council is pleased to notice that there has been a very general improvement in the administration of the Act in the City of Bombay during the triennium. In the last review it was found necessary to comment unfavourably both on the financial results and on the methods by which they were obtained. In 1904-05 the final demand was Rs. 20,73,153 and the total collections Rs. 19,59,764, while the corresponding figures for 1907-08 were Rs. 30,86,657

and Rs. 29,09,795 respectively, the increase in both cases being about 50 per cent. There has, it is true, been a small rise in the outstanding arrears, but this rise is by no means proportionate to the increased amount of the demand, and the explanation of it given by the Collector, that it was due to a delay in assessment and in the issue of notices rendered necessary by the staff undertaking a close inspection of the registers of unsurveyed streets in addition to the usual survey of one-third of the streets, appears to be satisfactory. The phenomenal increase in collections in the middle year of the triennium has already been noticed: but the Governor in Council agrees with the Commissioner that the most satisfactory feature of the administration is the continuous increase in collections under Part IV which have risen from eleven lakhs in 1904-05 to 12¾ lakhs in 1907-08. As the Collector points out, this increase has been accompanied by a continuous, if small, decrease in the percentage of lower class assessees to the total number of assessees. Good progress seems also to have been made with the methodical collection and arrangement of the information necessary for accurate assessment—a work which in a City like Bombay is of exceptional difficulty and importance. The present annual value of the landed property in Bombay which is liable to the tax is estimated by the Collector at 193 lakhs. The value of such property is without doubt increasing daily and the estimate can only be accepted with the greatest caution. But if it be accepted, and it certainly cannot be an overestimate, it appears that in 1907-08 some 32 lakhs worth of such property escaped taxation. There is ground for hope that the systematic enquiries now in progress will lead to the taxation of a large proportion of this property and to some extent counteract the tendency to decrease which, there is some cause to fear, may occur in collections under Part IV of the Act on account of the present stagnation in several important branches of trade.

7. The value of the somewhat flattering results arrived at by the Collector in his comparison between the collections in Calcutta and Bombay during the last three years is considerably decreased by the inclusion of the outstanding balances in the figures. The matter is, however, not uninteresting as showing that while the collections in Calcutta under Parts I and IV are considerably in advance of those in Bombay, the collections under Part II in the latter city, during the last year for which figures are available for comparison, exceeded those in Calcutta by three quarters of a lakh in spite of the fact noted by the Commissioner that many of the larger firms with branches in Bombay pay all their tax in Calcutta. Such comparisons are, however, of little practical use without a very much more elaborate enquiry into the trade and commercial conditions of the two cities than would be legitimate in such a review as the present. It is sufficient to observe that there is reason to believe that the considerable leakage of revenue, the existence of which the returns for the last triennial period gave good cause to suspect, has been in a large measure stopped, and that this result is due to a sustained endeavour on the part of the executive to remedy the defects then pointed out and to improve the standard of administration. In particular Mr. Hartley, Collector of Income Tax, Bombay, deserves the highest credit for the energy and conduct which he has shown in the discharge of his onerous duties.

8. The new system for the grant of certificates of exemption from the tax on the interest derived from Government securities in cases where the income of the holder falls below the minimum has, it appears, not found much favour with the public. Provided the facilities given are known and those entitled to exemption prefer to apply direct to the Collector and do actually thereby secure it, there appears no reason for further action at present.

9. Government regret to have again to note that there is room for very considerable improvement both in punctuality in the submission of the Divisional reports and in the accuracy of the figures submitted. All the reports had to be returned owing to discrepancies in the returns and even now there are several points which are not free from doubt. Delay has naturally ensued in the compilation of the combined returns, the punctual submission of which to the Government of India is a matter of no small importance.

H. B. CLAYTON,

Acting Under Secretary to Government.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1907-1908.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I	Rs. 1,000 but less than Rs. 1,250	734	15,487	194	5,296	...	...	928	20,783	
II	„ 1,250 do. „ 1,500	229	6,447	87	2,631	...	...	316	9,078	
III	„ 1,500 do. „ 1,750	196	6,180	66	2,292	...	...	262	8,472	
IV	„ 1,750 do. „ 2,000	356	13,234	46	2,045	...	...	402	15,279	
	Total, I to IV	1,515	41,348	393	12,264	...	...	1,903	53,612	
V	Rs. 2,000 but less than Rs. 2,500	434	24,682	83	5,068	...	...	517	29,750	
VI	„ 2,500 do. „ 5,000	433	43,303	101	10,709	...	...	584	54,012	
VII	„ 5,000 do. „ 10,000	317	58,487	42	6,544	...	...	359	65,031	
VIII	„ 10,000 do. „ 20,000	174	59,123	11	2,652	...	...	185	61,775	
IX	„ 20,000 do. „ 30,000	57	29,585	8	2,535	...	...	65	32,120	
X	„ 30,000 do. „ 40,000	19	15,042	5	1,199	...	...	24	16,241	
XI	„ 40,000 do. „ 50,000	11	11,221	5	5,402	...	...	16	16,623	
XII	„ 50,000 do. „ 1,00,000	3	4,388	...	...	...	...	3	4,388	
XIII	„ 1,00,000 and more	1	3,921	...	...	...	...	1	3,921	
	Total, V to XIII	1,499	2,49,752	255	34,109	...	...	1,754	2,83,861	
	Grand Total	3,014	2,91,100	648	46,373	...	...	3,662	3,37,473	
	Total of 1906-1907	2,973	2,83,621	762	44,352	...	...	3,735	3,27,973	
	Total of 1905-1906	2,680	2,75,247	628	45,468	2	162	3,310	3,20,877	

No. $\frac{\text{Bk.}}{318.}$

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 18th June 1908.

F. C. HARRISON,
Accountant General.

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1907-1908.

Class.	Rate of Tax.	Securities of the Government of India.		Securities of Local Authorities and Companies.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to IV ...	At 4 pies in the rupee	5,59,200	468	2,000	1	5,61,200	469	
V to XIII ...	At 5 pies in the rupee	22,74,32,550	2,63,321	9,05,12,970	1,10,332	31,79,45,520	3,73,653	
	Total ...	22,79,91,750	2,63,789	9,05,14,970	1,10,333	31,85,06,720	3,74,122	
	Total of 1906-1907 ...	23,71,41,300	2,38,065	8,60,20,400	1,07,337	32,31,61,700	3,45,402	
	Total of 1905-1906 ...	21,04,82,928	2,20,617	7,77,43,873	97,319	28,82,26,801	3,17,936	

No. $\frac{\text{Rr.}}{319}$

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 18th June 1908.

F. C. HARRISON,
Accountant General.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1907-1908.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.	
						Tax levied under								
						Section 9 (1).		Section 9 (2).						
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.
I	1,000 but less than 1,250	933	20,824	442	6,409	294	5,904	3,402	52,500	6	172	.....	9,249	1,84,326
II	1,250 ,, 1,500	816	9,078	128	3,310	97	2,677	799	22,471	3	100	.....	4,404	1,23,100
III	1,500 ,, 1,750	263	8,473	83	2,450	103	3,296	554	19,525	2	88	.....	2,988	1,04,523
IV	1,750 ,, 2,000	402	15,279	95	3,954	83	3,258	893	38,612	3	150	.....	2,199	92,140
	Unclassed	...	...	...	...	...	...	...	...	...	...	469	...	...
	Total, I to IV ...	1,914	53,654	748	16,123	577	15,135	5,688	1,33,408	14	510	469	18,840	5,04,089
V	2,000 but less than 2,500	517	29,750	67	3,769	105	5,237	903	51,783	16	904	.....	2,725	1,51,582
VI	2,500 ,, 5,000	584	54,012	149	10,626	180	15,970	1,479	1,35,317	41	3,853	.....	3,933	3,44,604
VII	5,000 ,, 10,000	359	65,031	99	11,912	72	11,841	444	79,223	45	8,511	.....	1,633	2,95,939
VIII	10,000 ,, 20,000	185	61,775	25	8,273	18	5,915	122	41,769	45	16,358	.....	634	2,22,396
IX	20,000 ,, 30,000	65	32,120	5	3,016	4	2,543	16	9,624	23	14,232	.....	199	1,22,893
X	30,000 ,, 40,000	24	16,241	1	925	...	...	2	1,567	12	11,086	.....	117	1,05,078
XI	40,000 ,, 50,000	16	16,623	...	...	1	1,089	...	...	14	16,919	.....	50	57,339
XII	50,000 ,, 1,00,000	3	4,388	...	...	...	...	...	...	33	59,957	.....	104	1,91,007
XIII	1,00,000 and more	1	3,921	...	...	...	...	...	...	98	8,05,835	.....	60	3,18,162
	Unclassed	...	...	...	...	...	...	...	...	(b)7	(b)7,057	3,73,653	...	...
	Total, V to XIII ...	1,754	2,83,861	346	38,521	380	42,595	2,966	3,19,283	334	9,44,512	3,73,653	9,505	18,09,150
	GRAND TOTAL ...	(a) 3,668	(a) 3,37,515	1,094	54,644	957	57,730	8,654	4,52,691	348	9,45,022	3,74,122	28,345	23,13,239
	Total of 1906-07 ...	3,737	3,27,939	1,080	53,853	1,049	60,658	8,291	4,43,086	344	10,42,971	3,45,402	31,359	23,69,602
	Total of 1905-06 ...	3,310	3,20,877	1,000	53,183	938	54,297	8,007	4,03,019	361	4,76,718	3,17,936	31,083	21,78,848

Class.	Amount of Income.	Total Collections in respect of the year's assessment.		Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.	Refunds.	Net Collections (column 23 *minus* column 24.)	Remarks.
		Number of Assessees (total of columns 3, 5, 7, 9, 11, & 14.)	Amount of Tax (total of columns 4, 6, 8, 10, 12, 13, & 15.)									
1	2	16	17	18	19	20	21	22	23	24	25	26
	Rs. Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 but less than 1,250	14,226	2,70,135	1,265	25	745	34,154	671	3,06,995	917	3,06,078	
II	1,250 ,, 1,500	5,747	1,60,733	575	7	452	15,643	257	1,77,670	271	1,77,399	
III	1,500 ,, 1,750	4,033	1,38,655	550	10	270	13,984	344	1,53,813	644	1,53,169	
IV	1,750 ,, 2,000	3,675	1,53,393	568	...	217	15,141	141	1,69,460	327	1,69,133	
	Unclassed	...	459	...	...	...	...	...	459	...	459	
	Total, I to IV ...	27,781	7,23,378	2,958	42	1,684	78,922	1,413	8,08,397	2,159	8,06,239	
V	2,000 but less than 2,500	4,333	2,43,025	402	...	442	26,753	356	2,70,978	933	2,70,045	
VI	2,500 ,, 5,000	6,366	5,64,472	629	15	710	62,785	457	6,29,068	1,495	6,27,573	
VII	5,000 ,, 10,000	2,702	4,72,457	726	...	405	42,731	332	5,16,651	1,882	5,14,769	
VIII	10,000 ,, 20,000	1,029	3,56,486	47	...	188	28,086	224	3,85,031	2,285	3,82,746	
IX	20,000 ,, 30,000	312	1,84,428	4	...	33	30,001	52	2,04,518	730	2,03,788	
X	30,000 ,, 40,000	156	1,34,897	...	...	60	15,255	47	1,50,259	80	1,50,179	
XI	40,000 ,, 50,000	81	91,970	...	...	2	3,407	...	95,379	189	95,190	
XII	50,000 ,, 1,00,000	140	2,55,412	...	...	11	14,095	...	2,69,518	38	2,69,480	
XIII	1,00,000 and more	159	11,27,718	...	...	11	26,372	...	11,54,101	2,220	11,51,881	
	Unclassed	... 7	3,73,663 7,057	9	...	19	(b)2,710	...	3,83,453	3,496	3,79,962	
	Total, V to XIII ...	15,285	38,11,585	1,817	15	1,881	2,42,195	1,468	40,58,961	13,348	40,45,613	
	GRAND TOTAL ...	43,066	45,34,963	4,775	57	3,565	3,21,117	2,881	48,67,358	15,507	48,51,851	
	Total of 1906-07 ...	(c) 45,850	(c) 46,43,561	13,301	20	242	(d)	(d)	46,57,124	4,143	46,52,981	
	Total of 1905-06 ...	(c) 44,699	(c) 38,04,678	13,744	...	267	(d)	(d)	38,18,889	2,715	38,16,174	

(b) Detailed figures under the several classes are not available.

(c) These figures include arrears of previous years also.

(d) The arrears of previous years are included in the figures in columns 16 and 17.

(a) Includes 6 assessees and Rs. 42 tax collected in the East Khándesh District.

H. B. CLAYTON,
Acting Under Secretary to Government.

Statement showing the District Collections of the

Divisions and Districts.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by the Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.
	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Ahmedabad	(a) 170	(a)15,376	10	494	43	2,681	141	10,812	48	95,375	4,636
Deesa	(a) ...	(a) ...	1	1	...	...	...	...	...	...	.....
Kaira	(b) 128	(b) 6,392	6	132	4	272	...	...	...	...	50
Panch Mahals	(b) ...	(b) ...	...	...	8	460	...	...	...	...	.....
Broach	58	5,118	1	33	24	1,699	...	...	4	9,550	1,273
Surat	105	10,171	12	388	...	...	26	1,147	4	1,787	2,757
Thana	89	7,032	13	331	3	168	...	...	...	...	62
Total, N. D. ...	550	44,089	43	1,379	82	5,280	167	11,959	56	1,06,712	8,778
Ahmednagar	72	6,721	1	13	12	163	26	982	1	112	308
East Khándesh	67	3,714	1	35	31	1,143	7	222	22	2,892	23
West Khándesh ...	66	4,685	2	47	13	533	...	...	2	104	228
Násik	77	6,459	6	164	1	24	...	...	1	43	101
Poona	303	29,150	19	593	74	3,724	43	1,971	1	65	3,053
Sátára	81	7,684	1	22	10	261	...	...	7	333	340
Sholápur	59	4,875	7	199	18	619	25	1,888	7	7,057	211
Total, C. D. ...	725	63,288	37	1,073	159	6,467	101	5,063	41	10,606	4,264
Belgaum	102	9,179	5	105	12	702	...	...	...	...	334
Bijápur	47	3,604	1	21	...	...	1	9	...	...	116
Dhárwár	92	6,827	2	38	4	136	350	25,630	6	759	203
Kánara	53	4,042	2	36	...	...	...	...	...	...	28
Kolába	55	3,061	3	48	5	306	...	...	...	...	52
Ratnágiri	84	6,636	1	70	...	...	8	192	1	52	120
Total, S. D. ...	433	33,349	14	318	21	1,144	359	25,831	7	811	853
Karáchi	228	18,222	104	6,391	20	1,419	363	26,383	10	3,998	4,814
Hyderabad	178	14,649	16	673	3	69	7	241	...	...	290
Sukkur	106	8,207	6	363	10	272	12	552	1	73	49
Lárkána	52	3,511	...	...	...	...	2	90	...	...	1
Thar and Párkar ...	...	...	3	72	...	...	...	...	...	...	.....
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	.....
Total, Sind ...	564	44,589	129	7,499	33	1,760	384	27,266	11	4,071	5,154
Aden	44	4,494	87	3,459	100	4,194	149	8,252	4	5,555	346
Perim	...	...	...	...	...	...	71	3,391	...	...	.....
Total, Aden ...	44	4,494	87	3,459	100	4,194	220	11,643	4	5,555	346
Bombay City	909	1,08,862	784	40,916	562	38,885	7,423	3,70,929	229	8,17,267	3,45,751
Kathiáwár, Cutch and Baroda	50	7,449	...	...	...	...	...	...	...	...	8,976
Forest, Customs and Mint Departments ...	393	31,395	...	...	...	...	...	...	...	...	.....
Grand Total ...	3,668	3,37,515	1,094	54,644	957	57,730	8,654	4,52,691	348	9,45,022	3,74,122

No. IV.

Tax under Act II of 1886 in the year 1907-1908.

Other sources of Income.		Total Collections in respect of the year's assessment.		Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds.	Net Collections (column 22 *minus* column 23).	Remarks.
Number of Assessees.	Amount of Tax.	Number of Assessees (total of Columns 2, 4, 6, 8, 10 and 13).	Amount of Tax (total of Columns 3, 5, 7, 9, 11, 12 and 14).									
13	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,572	1,14,649	1,984	2,44,023	10	...	10	224	265	2,44,532	156	2,44,376	(*a*) Figures for Deesa included in Ahmedabad.
27	940	28	941	...	...	...	...	...	941	...	941	
787	29,628	925	36,474	...	...	...	7,052	20	43,546	...	43,546	(*b*) Figures for the Panch Mahâls included in Kaira.
297	9,592	305	10,052	...	...	...	454	8	10,514	8	10,506	
585	33,184	672	50,857	...	...	...	214	...	51,071	70	51,001	
1,437	67,313	1,584	83,563	13	...	154	...	...	83,730	374	83,356	
693	29,640	798	37,233	...	57	...	1,650	...	38,940	5	38,935	
5,398	2,84,946	6,296	4,63,143	23	57	164	9,594	293	4,73,274	613	4,72,661	
718	34,532	830	42,831	75	...	...	156	3	43,065	...	43,065	
1,443	80,546	1,571	88,575	2,585	...	...	644	443	92,247	351	91,896	
634	37,495	717	43,092	233	...	...	...	26	43,351	916	42,435	
1,004	42,491	1,089	49,282	124	...	...	186	238	49,830	94	49,736	
1,160	66,735	1,600	1,05,291	183	...	72	6,358	528	1,12,432	409	(*c*)1,12,023	(*c*) Exclusive of Rs. 103 credited in other treasuries.
443	17,350	542	25,990	...	...	...	9,671	129	35,790	...	35,790	
676	48,770	792	63,619	35	...	17	5,427	193	69,291	158	69,133	
6,078	3,27,919	7,141	4,18,680	3,235	...	89	22,442	1,560	4,46,006	1,928	4,44,078	
613	28,010	732	38,330	40	...	...	131	444	38,945	444	(*d*)38,501	(*d*) Includes over-collections Rs. 7.
524	24,514	583	28,264	98	...	...	628	20	29,010	69	28,941	
850	36,320	1,304	69,913	40	...	...	943	53	70,949	10	70,939	
200	8,325	255	12,431	...	...	...	2,364	7	14,802	...	14,802	
575	26,241	638	29,708	...	...	...	1,343	170	31,221	...	31,221	
291	10,513	385	17,583	...	...	...	516	13	18,112	...	18,112	
3,063	1,33,923	3,897	1,96,229	178	...	...	5,925	707	2,03,039	523	2,02,516	
1,087	90,340	1,812	1,51,567	301	...	...	909	131	1,52,908	103	1,52,805	
1,407	62,238	1,611	78,160	5	...	...	4,042	...	82,207	65	82,142	
915	40,177	1,050	49,693	17	...	2	12,732	127	62,571	66	62,505	
982	35,195	1,036	38,797	153	...	5	1,013	60	40,028	60	39,968	
532	21,124	535	21,196	736	...	...	908	3	22,843	141	22,702	
255	9,807	255	9,807	40	...	...	...	...	9,847	...	9,847	
5,178	2,58,881	6,299	3,49,220	1,252	...	7	19,604	321	3,70,404	435	3,69,969	
313	31,230	697	57,530	78	...	...	...	...	57,608	63	57,545	
2	39	73	3,430	...	...	...	...	...	3,430	...	3,430	
315	31,269	770	60,960	78	...	...	...	...	61,038	63	60,975	
8,313	12,76,301	18,220	29,98,911	9	...	3,305	2,63,552	...	32,65,777	11,945	32,53,832	
...	...	50	16,425	...	...	...	...	...	16,425	...	16,425	
...	...	393	31,395	...	...	...	...	...	31,395	...	31,395	
28,345	23,13,239	43,066	45,34,963	4,775	57	3,565	3,21,117	2,881	48,67,358	15,507	48,51,851	

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H. B. CLAYTON,
Acting Under Secretary to Government.

RETURN No. V.

Statement showing the original and final demands and uncollected balances of sums due under Act II of 1886 in the year 1907-1908.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
Chapter III-A and Part I, Schedule II	11,363	Rs. 6,41,910	2	Rs. 6,30,512	...	Rs. 6,31,976	11,336	Rs. 6,40,174	9	Rs. 4	...	Rs. ...
Chapter III-B and Part II, Schedule II ...	380	9,91,551	62	9,69,381	13	9,71,819	372	9,78,721	5	28	...	...
Chapter III-C and Part III, Schedule II ...	378	1,15,609	...	1,15,482	...	1,15,482	378	1,15,609	1	9	...	...
Chapter III-D and Part IV, Schedule II ...	34,584	29,63,041	11,046	26,92,759	382	26,35,294	32,637	26,91,796	997	5,040	11	89
Total ...	46,705	47,12,111	11,110	44,08,134	395	43,54,571	44,723	44,26,300	1,012	5,081	11	89
Total of 1906-1907 ...	45,878	45,26,184	10,580	43,25,986	296	42,86,864	44,273	43,26,490	4,126	9,987	...	...
Total of 1905-1906 ...	44,377	34,66,872	9,825	33,13,928	338	32,76,030	42,632	33,12,171	1,743	9,034	...	11

Part of the Act under which the income is assessed.	Costs and miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (Column 16 *plus* 22 *minus* the total of Columns 23 and 24).
	Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.		
1	14	15	16	17	18	19	20	21	22	23	24	25
Chapter III-A and Part I, Schedule II	Rs. 5	Rs. 57,418	Rs. 6,97,601	Rs. 5,65,044	Rs. 4	Rs. ...	Rs. 5	Rs. 47,494	Rs. 127	Rs. 6,12,674	Rs. 8,098	Rs. (a) 75,211
Chapter III-B and Part II, Schedule II ...	53	10,323	9,89,125	9,44,619	28	...	33	5,512	64	9,50,256	98	(b) 33,698
Chapter III-C and Part III, Schedule II ...	10	91	1,15,719	1,13,288	9	...	10	—1,065	...	1,12,242	...	(c)
Chapter III-D and Part IV, Schedule II ...	5,143	4,12,582	31,14,650	23,08,393	4,656	57	3,517	2,63,266	2,435	25,82,324	43,032	(d) 3,90,970
Total ...	5,211	4,80,414	49,17,095	39,31,344	4,697	57	3,565	3,15,207	2,626	(e)42,57,496	51,228	4,99,879
Total of 1906-1907 ...	...	3,01,852	46,38,329	38,55,922	6,947	20	...	2,28,361	...	40,91,250	...	4,75,160
Total of 1905-1906 ...	...	3,79,404	37,00,620	30,25,581	8,113	...	...	2,44,249	...	32,77,943	...	3,00,789

(a) Exclusive of Rs. 1,745 on account of refunds and remissions granted for previous years.

(b) Exclusive of Rs. 5,137 as above.

(c) Exclusive of Rs. 3,477 as above.

(d) Exclusive of Rs. 1,00,759 as above

(e) The total of Column 23 of Return No. V can be reconciled with the total of column 25 of Return No. III, thus—

	Rs.
Column 23 of Return No. V	42,57,496
Add—	
(i) Total of column 4 of Return No. III, *minus* a sum of Rs. 42 collected in the East Khándesh District (*vide* remark (*a*) at the foot of Return No. III) ...	3,37,673
(ii) Difference between the tax collected as shown in Return No. II by the Accountant General and the collections shown in this Return by the District Officers	2,58,813
(iii) Over collections in Belgaum (*vide* remark (*d*) in Return No. IV)	7
Deduct—	
(iv) Refunds in the East Khándesh, Násik, Poona, Sholápur, Belgaum, Bijápur and Dhárwár Districts deducted from the collections in Return No. III but not deducted from this Return	—1,535
(v) Collections for Poona credited in other treasuries (*vide* remark (*c*) in Return No. IV)	—105
Net Total shown in column 25 of Return No III	48,51,851

H. B. CLAYTON,
Acting Under Secretary to Government.

RETURN No. VI.

RETURN

Statement showing by Districts the original and final demands and

Divisions and Districts.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmedabad ...	2,028	2,34,354	714	2,27,031	75	2,25,410	1,889	2,25,254	20	10	...	...
Deesa ..	29	1,019	2	941	...	941	28	941	...	...	...	...
Kaira ...	923	35,078	470	30,377	22	30,377	807	30,377	...	...	...	...
Panch Mahála ...	366	12,024	174	10,332	12	6,440	309	10,178	...	...	...	...
Broach ...	704	49,828	347	45,444	43	44,844	621	44,844	...	...	...	...
Surat ...	1,806	76,051	566	71,034	30	70,739	1,701	70,739	4	13	...	...
Thána ...	794	35,569	223	28,098	...	28,098	756	32,195	...	...	11	89
Total, N. D. ...	6,650	4,43,923	2,496	4,13,257	182	4,06,849	6,111	4,14,528	24	23	11	89
Ahmednagar ...	781	37,468	231	36,196	17	36,087	765	36,087	10	75	...	...
East Khándesh ...	1,543	88,369	277	81,093	28	85,603	1,518	85,603	183	2,602	...	...
West Khándesh ...	661	39,346	237	36,746	18	21,818	646	37,324	26	226	...	...
Násik ...	1,039	44,127	255	42,964	13	42,821	1,012	42,821	16	124	...	...
Poona ...	1,442	90,602	574	71,361	38	70,938	1,368	84,737	85	170	...	...
Sátára ...	686	25,672	265	24,405	...	...	663	24,815	...	...	...	...
Sholápur ...	752	68,456	150	61,072	3	61,072	734	61,072	6	45	...	...
Total, C. D. ...	6,904	3,94,040	1,989	3,53,837	117	3,18,339	6,706	3,72,459	326	3,242	...	...
Belgaum ...	715	32,322	172	30,538	10	29,813	647	29,813	4	40	...	...
Bijápur ...	577	26,294	177	24,728	1	24,728	536	24,728	2	98	...	...
Dhárwár ...	1,397	72,333	250	67,532	...	67,532	1,345	67,532	2	40	...	...
Kánara ...	287	11,974	156	10,369	...	10,369	255	10,369	...	...	...	...
Kolába ...	667	29,936	281	28,122	3	27,998	626	27,998	...	...	...	...
Ratnágiri ...	351	13,017	153	12,414	...	12,414	301	12,414	...	...	...	...
Total, S. D. ...	3,994	1,85,876	1,189	1,73,703	14	1,72,854	3,710	1,72,854	8	178	...	...
Karáchi ...	1,729	1,39,311	303	1,34,220	8	1,34,220	1,676	1,34,220	240	341	...	...
Hyderabad ...	1,574	71,669	429	67,142	43	66,508	1,522	66,508	1	5	...	...
Sukkur ...	1,387	66,116	523	54,015	4	53,995	1,209	53,995	17	17	...	...
Lárkána ...	1,085	39,787	501	36,587	6	36,553	1,013	36,553	127	166	...	...
Thar and Párkar ..	584	24,697	146	22,214	...	22,214	559	22,214	242	935	...	...
Upper Sind Frontier.	236	10,205	27	9,930	...	...	260	9,930	...	75	...	...
Total, Sind ...	6,625	3,51,785	1,929	3,24,108	61	3,13,490	6,239	3,23,420	627	1,539	...	...
Aden ...	716	57,744	142	52,952	...	52,952	654	52,952	26	90	...	...
Perim ..	73	3,430	...	3,430	...	3,430	73	3,430	...	...	...	...
Total, Aden ...	789	61,174	142	56,382	...	56,382	727	56,382	26	90	...	...
Bombay City ...	21,743	32,75,313	3,365	30,86,847	21	30,86,657	21,230	30,86,657	1	9	...	...
Grand Total ...	46,705	47,12,111	11,110	44,08,134	395	43,54,571	44,723	44,26,360	1,012	5,081	11	89

No. VI.

uncollected balances of amounts due under Act II of 1886 in the year 1907-1908.

Costs and miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (Columns 16 *plus* 22 *minus* the total of Columns 23 and 24).	Remarks.
Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of Columns 17 to 22.			
14	15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10	605	2,25,879	2,25,024	10	...	10	224	265	2,25,533	583	28	
...	...	941	941	...	...	...	...	...	941	...	...	
...	7,261	37,638	30,032	...	...	...	7,052	20	37,104	...	554	
...	494	10,672	10,044	...	...	...	454	8	10,506	40	134	
...	274	45,118	44,396	...	...	...	214	...	44,610	40	468	
154	48	70,954	70,614	13	...	154	...	...	70,781	48	125	
...	2,162	34,446	30,134	...	57	...	1,650	...	31,841	215	2,390	
164	10,844	4,25,648	4,11,185	23	57	164	9,594	293	4,21,316	926	3,699	
...	435	36,597	35,802	75	...	...	156	3	36,036	279	285	
...	741	88,946	84,880	2,585	...	...	644	443	88,552	117	720	
...	...	37,550	37,289	226	...	...	...	...	37,515	...	35	
...	235	43,180	42,722	124	...	...	186	238	43,270	40	108	
80	12,833	97,820	73,116	112	...	72	6,504	528	80,332	2,249	15,767	
...	11,972	36,787	18,093	...	...	...	9,671	129	27,893	1,230	7,793	
17	5,427	66,561	58,637	35	...	17	5,427	193	64,309	...	2,415	
97	31,643	4,07,441	3,50,539	3,157	...	89	22,588	1,534	3,77,907	3,915	27,153	
...	600	30,453	28,817	40	...	...	131	444	29,432	230	1,235	
...	(a) 1,077	25,903	24,544	98	...	...	628	20	25,290	371	262	
...	1,602	69,174	62,883	40	...	...	943	53	63,919	576	4,732	
...	2,436	12,805	8,361	...	...	...	2,364	7	10,732	52	2,028	
...	1,840	29,838	26,595	...	...	...	1,343	170	28,108	497	1,403	
...	661	13,075	10,827	...	...	...	516	13	11,356	145	1,587	
...	8,216	1,81,248	1,62,027	178	...	...	5,925	707	(b) 1,68,837	1,871	11,247	
...	(c) 3,322	1,37,883	1,31,785	301	...	...	909	28	1,33 023	1,679	3,209	
...	4,885	71,398	63,156	5	...	...	4,042	...	67,203	88	4,107	
2	13,062	67,076	41,463	17	...	2	12,732	61	54,275	20	12,842	
5	1,068	37,722	35,285	153	...	5	1,013	...	36,456	55	1,281	
...	936	24,085	21,055	736	...	...	908	3	22,702	152	1,234	
...	...	10,005	9,807	40	...	...	...	...	9,847	...	158	
7	(c) 23,273	3,48,239	3,02,551	1,252	...	7	19,604	92	3,23,506	1,994	22,831	
...	...	53,042	52,627	78	...	...	...	...	52,705	211	126	
...	...	3,430	3,430	...	...	...	...	...	3,430	...	...	
...	...	56,472	56,057	78	...	...	...	...	56,135	211	126	
4,943	4,06,438	34,98,047	26,48,985	9	...	3,305	2,57,496	...	29,09,795	42,311	(d) 4,34,823	
5,211	4,80,414	49,17,095	39,31,344	4,697	57	3,565	3,15,207	2,626	42,57,496	51,228	4,99,879	

(a) The difference of Re. 1 is due to the fact that the fraction of a rupee which was accounted for as one rupee last year has been omitted this year.
(b) Includes Rs. 707 for refunds on account of over collections of which Rs. 523 have been refunded and Rs. 184 are still to be refunded, Rs. 1,68,130 being the balance with Government.
(c) Difference of Rs. 20 from last year's figure is on account of penalties of previous years, (d) Exclusive of Rs. 1,11,118 for refunds and remissions on account of past years.

H. B. CLAYTON,
Acting Under Secretary to Government.

RETURN No. VII.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1907-1908.

District.	Establishment.	Travelling allowance.	Contingencies.	Allowances made to employers under section 9 (2) of the Act.	Total.	Remarks.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	(a)1,512 7 3	.....	70 0 0	203 12 0	1,786 3 3	(a) Includes Rs. 2, on account of grain compensation allowance.
Deesa	20 0 0	.....	.....	.....	20 0 0	
Kaira	.....	.....	.....	.....	.....	
Panch Mahals	.....	.....	13 0 0	19 0 0	32 0 0	
Broach	.....	.....	26 12 2	17 1 4	1,558 8 1	
Surat	1,514 10 7	.....	.....	.....	.....	
Thána	.....	.....				
Total, N. D. ..	3,047 1 10	.....	109 12 2	239 13 4	3,396 11 4	
Ahmednagar	257 13 11	.....	21 0 0	.....	278 13 11	
East Khándesh ...	.....	.....	.....	.....	.....	
West Khándesh ...	.....	.....	.....	.....	20 0 0	
Násik	.....	.....	20 0 0	.....	3,812 5 2	
Poona	3,408 9 10	211 6 0	156 0 0	36 5 4	88 15 6	
Sátára	80 15 6	.....	8 0 0	.....	601 0 0	
Sholápur	516 0 0	.....	54 0 0	31 0 0		
Total, C. D. ...	4,263 7 3	211 6 0	259 0 0	67 5 4	4,801 2 7	
Belgaum	.....	.....	.....	.....	.....	
Bijápur	.....	.....	.....	.....	.....	
Dhárwár	15 0 0	.....	.....	413 0 0	428 0 0	
Kánara	.....	.....	.....	.....	.....	
Kolába	.....	.....	.....	.....	.....	
Ratnágiri	.....	.....	.....	.....	.....	
Total, S. D. ...	15 0 0	.....	.....	413 0 0	428 0 0	
Karáchi	1,228 0 0	.....	84 0 0	531 0 0	1,843 0 0	
Hyderabad	114 0 0	.....	.....	.....	114 0 0	
Sukkur	440 0 0	8 0 0	.....	6 0 0	454 0 0	
Lárkána	.....	.....	.....	.....	.....	
Thár and Párkar ...	.....	.....	.....	.....	.....	
Upper Sind and Frontier.	.....	.....	.....	.....	.....	
Total, Sind ...	1,782 0 0	8 0 0	84 0 0	537 0 0	2,411 0 0	
Aden	732 0 0	.....	30 0 0	165 0 0	927 0 0	
Perim	.....	.....	.....	68 0 0	68 0 0	
Total, Aden ...	732 0 0	.....	30 0 0	233 0 0	995 0 0	
Bombay City	(b)54,742 10 9	4,311 6 0	9,647 2 10	7,784 15 8	76,486 3 3	(b) Includes Rs. 300, being an allowance paid to the Cashier, Bombay Municipality, for collecting Income Tax from the owners of conveyances, etc., Rs. 216-5-1 on account of grain compensation allowance, and Rs. 2,677-10-6 on account of plague allowance.
Grand Total ...	64,582 3 10	4,530 12 0	10,129 15 0	9,275 2 4	88,518 1 2	
Total of 1906-07 ...	61,984 14 4	4,256 8 4	8,339 3 11	8,654 4 1	83,234 14 8	
Total of 1905-06 ...	57,000 3 1	3,530 13 0	8,236 6 11	7,616 10 11	76,384 1 11	

H. B. CLAYTON,
Acting Under Secretary to Government.

RETURN No. IX.

Statement showing objections and appeals, coercive processes, and general working of Assessment under the Income Tax Act, in the year 1907-1908.

District.	Number of Assessees at close of previous year.	Number of Assessees added during the year.	Number of Assessees struck off during the year.	Final number of Assessees at the close of the year.	Number of appeals or objections lodged.	Percentage of appeals or objections which were wholly unsuccessful.	Number of writs of demand issued.	Number of other coercive processes of all kinds.	Remarks.
1	2	3	4	5	6	7	8	9	10
Ahmedabad	1,569	224	163	1,630	789	50·69	241	...	
Deesa	29	...	2	27	2	5	...	...	
Kaira	841	79	123	797	492	37·5	163	1	
Panch Mahals	300	79	70	309	186	67·37	122	...	
Broach	638	49	91	596	390	60·0	37	1	
Surat	1,482	101	141	1,442	596	64·0	289	1	
Thána	664	181	105	740	223	43·0	173	1	
Total, N. D. ...	5,523	713	695	5,541	2,678	46·15	1,025	4	
Ahmednagar	750	70	55	765	248	79·0	314	10	
East Khándesh	1,488	102	75	1,515	305	78·5	40	2	
West Khándesh... ...	623	67	44	646	255	71·4	...	9	
Násik	1,027	48	63	1,012	268	82·0	51	6	
Poona	1,404	69	105	1,368	612	72·71	380	64	
Sátára	692	26	55	663	265	82·4	157	1	
Sholápur	707	67	40	734	153	67·3	121	6	
Total, C. D. ...	6,691	449	437	6,703	2,106	76·18	1,063	98	
Belgaum	677	38	68	647	182	46·7	32	...	
Bijápur	524	53	41	536	178	55·62	52	27	
Dhárwár	1,288	135	78	1,345	250	28·4	6	...	
Kánara	258	35	38	255	156	58·97	25	1	
Kolába	614	53	41	626	284	56·33	198	...	
Ratnágiri	328	23	50	301	153	83·0	55	7	
Total, S. D. ...	3,689	337	316	3,710	1,203	52·7	368	35	
Karáchi	1,597	141	62	1,676	311	54·99	72	...	
Hyderabad	1,500	74	52	1,522	472	88·9	411	2	
Sukkur	1,161	228	180	1,209	527	37·95	312	...	
Lárkána	1,031	90	108	1,013	507	73·76	227	1	
Thar and Párkar ...	580	4	25	559	146	63·01	95	...	
Upper Sind Frontier ...	257	16	13	260	27	48·15	77	...	
Total, Sind ...	6,126	553	440	6,239	1,990	63·80	1,194	3	
Aden	706	83	62	727	142	34·51	40	...	
Bombay City	20,951	791	513	21,229	3,710	40·51	4,178	1,351	
Grand Total ...	43,686	2,926	2,463	44,149	11,829	52·31	7,868	1,491	
Total of 1906-07 ...	42,082	3,707	2,103	43,686	11,125	52·33	9,272	1,936	
Total of 1905-06 ...	41,858	2,862	2,637	42,083	10,680	64·28	5,439	300	

H. B. CLAYTON,
Acting Under Secretary to Government.

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